

102 KAR 1:195. Payroll reports.

RELATES TO: KRS 161.560

STATUTORY AUTHORITY: KRS 161.310

NECESSITY, FUNCTION, AND CONFORMITY: KRS 161.560 provides that employers shall submit payroll reports, contribution lists, and other data as may be required by administrative regulation of the board of trustees. This administrative regulation sets out the procedures to be followed by employers in forwarding payroll reports to the Teachers' Retirement System.

Section 1. Employers shall submit a complete report of all member contributions to the Teachers' Retirement System at the close of each fiscal year. These reports must be received by the Teachers' Retirement System no later than August 1 of each year. The Teachers' Retirement System shall determine the information required in the reports.

Section 2. Employers shall provide to the Teachers' Retirement System, upon request, information relating to the dates that the members are paid and other information related to the payroll deduction of member contributions to the Teachers' Retirement System.

Section 3. The Teachers' Retirement System may require special reports of all member contributions to the system at the times it is deemed necessary and in the best interest of the system. (8 Ky.R. 784; eff. 3-1-1982; 17 Ky.R. 2483; eff. 4-5-1991; Crt eff. 7-3-2019.)